

Agenda Item Form

Agenda Date: 06/08/04

Districts Affected: N/A

Dept. Head/Contact Information: Human Resources, Terry A. Bond, (915) 541-4509

Type of Agenda Item:

- | | | |
|---|---|--|
| <input checked="" type="checkbox"/> Resolution | <input type="checkbox"/> Staffing Table Changes | <input type="checkbox"/> Board Appointments |
| <input type="checkbox"/> Tax Installment Agreements | <input type="checkbox"/> Tax Refunds | <input type="checkbox"/> Donations |
| <input type="checkbox"/> RFP/ BID/ Best Value Procurement | <input type="checkbox"/> Budget Transfer | <input type="checkbox"/> Item Placed by Citizen |
| <input type="checkbox"/> Application for Facility Use | <input type="checkbox"/> Bldg. Permits/Inspection | <input type="checkbox"/> Introduction of Ordinance |
| <input type="checkbox"/> Interlocal Agreements | <input type="checkbox"/> Contract/Lease Agreement | <input type="checkbox"/> Grant Application |
| <input type="checkbox"/> Other _____ | | |

Funding Source:

- ☒ General Fund
☐ Grant (duration of funds: _____ Months)
☐ Other Source: _____

Legal:

- ☒ Legal Review Required Attorney Assigned (please scroll down): Lupe Cuellar ☒ Approved ☐ Denied

Timeline Priority: ☒ High ☐ Medium ☐ Low # of days: _____

Why is this item necessary:

This change is necessary due to the inherent accountability for managing coordination of processes that safeguard the City's financial, physical and human resources. In order to ensure their effective and efficient use, the duties have expanded and reflect the growth of the City during intervening years.

Explain Costs, including ongoing maintenance and operating expenditures, or Cost Savings:

Salary and benefits

Statutory or Citizen Concerns:

None anticipated

Departmental Concerns:

None anticipated

80 1 08 8 300 1002

INVENTORY 1000 110

RESOLUTION

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EL PASO:

That the Classification and Compensation Plan shall be amended, as recommended by the Civil Service Commission. The class of **City Internal Auditor** is hereby revised as specified in the duties and responsibilities attached hereto. The Code will remain **5223**. The Grade shall be **EX D**.

PASSED AND APPROVED this 8th day of June, 2004.

THE CITY OF EL PASO

Joe Wardy
Mayor

ATTEST:

Richarda Duffy Momsen
City Clerk

APPROVED AS TO FORM:

Guadalupe Cuellar
Deputy City Attorney

APPROVED AS TO CONTENT:

Terry A. Bond
Human Resources Director

APPROVED BY THE CIVIL
SERVICE COMMISSION:

Date: May 27, 2004

By: Terry A. Bond
Secretary



Human Resources Department

6

MEMORANDUM

May 20, 2004

To: Civil Service Commission
Thru: Civil Service Commission
From: Classification and Compensation Manager *JB*
Re: Revised Job Class

Human Resources recommends Commission approval of the job classification item listed below. (See attached proposed and strikethrough versions of the revised job specification.)

	<u>TITLE</u>	<u>CODE</u>	<u>GRADE</u>
<u>OFFICIAL</u>	Internal Auditor	5223	EX G
<u>PROPOSED</u>	City Internal Auditor	Same	EX D

Updating of the subject job specification and reevaluation of its grade were requested by the City Administration in anticipation of a recruitment and examination to fill this key executive vacancy. Human Resources found that the nature of this single position job class has remained substantially the same since it was last revised in 1992. However, the scope of its inherent accountability for managing coordination of processes that safeguard the City's financial, physical and human resources, and ensure their effective and efficient use has expanded as a reflection of the growth of the City during the intervening years.

The attached proposed job specification, which summarizes the primary duties, responsibilities, minimum qualifications and other requirements of the job class, was revised using the City's style and format conventions. This revision provides a more definitive description of implicit or alluded to essential functions usually and customarily delegated to and performed by previous incumbents. It has been reviewed by the Human Resources Director and the City Administration. The City's current internal and external analysis methodologies for valuing jobs were applied which led to the above proposed grade change.

This recommendation is being made pursuant to:

Civil Service Rule 4, Classification, Section 4(a), Reclassification of Positions:

"The Commission or the Human Resources Director may investigate of its own accord or upon the request of a department head, any change in the duties and responsibilities of a position from those upon which it was originally classified. If it is found that the duties and responsibilities of the position have changed so significantly that the former classification is a substantially inaccurate description of the current duties and responsibilities, the Commission will request the Mayor to direct the Human Resources Director to place the position in its proper class and grade.

"A change in compensation applying to all positions of the same class and grade will not affect the seniority or other rights of those in the Civil Service. The Human Resources Director may at any time secure from the appointing authority, department heads or employees involved, statements of the duties and responsibilities of the position under review. The appointing authority, department heads and employees concerned will have an opportunity to be heard before the revised class is approved and to appeal to the Commission in accordance with Article VI, Section 6.13-4 of the Charter."

Approval of this job class revision will enable Human Resources to initiate the City's competitive hiring process in order to meet the staffing needs for this vital City Administration role as profiled in the revised specification.

Attachments

Professional and Managerial Branch
Fiscal and Tax Group
Accounting/Auditing Series

CITY INTERNAL AUDITOR

06/9205/04 (JAS)

General Purpose Summary

Under administrative direction, as a key executive, manage coordination of the City's internal audit function and serve as a financial management consultant to City administration.

Under direction of the Chief Administrative Officer, manages the city's internal audit program; performs related duties as required.

Typical Duties

Plan, organize, implement, direct or personally c

Conduct and controls independent, objective appraisals of fiscal operations, controls, regulatory compliance and allied computer systems compliance for audits to review effectiveness of controls, accuracy of financial records; and the efficiency, of City operations and makes recommendations. Involves: Reviews records reports pertaining to monetary, and material physical assets, such as including materials, equipment; and building, or as well as manpower human resources to determine degree to which they are utilized. Examine transaction records of City departments to ensure documentation conforms with applicable City procedures and laws. Oversee or perform special studies as required, and analyzes of data obtained to discover for evidence and mechanics of deficiencies in controls, duplication of effort, extravagance, potential for misappropriation of funds, fraud, or lack of compliance with established policies and procedures. Inspects notes receivable and payable, negotiable securities, and canceled checks. Verifies journal and ledger entries of cash and check payments, purchases, expenses, and trial balances. Examines and authenticates inventories. Report on scopes of audits, financial conditions, source and application of funds, and recommendations for financial operations improvements. Evaluate and identify opportunities for improvement of service delivery including administrative and control methods and systems, and internal relationships. Develop and propose new or improved internal control policies.

Examines records of city departments to insure proper recording of transactions and compliance with applicable City procedures and laws; conducts special studies as required to discover mechanics of detected deficiencies (fraud) and to develop controls for their prevention; prepares and submits reports concerning scope of audit, financial conditions found, source and application of funds, and makes recommendations for the improvement of financial operations.

Prepares and updates internal auditing procedures manuals for areas reviewed. Establish audit program priorities and monitor progress. Assists external auditor; supervises, trains and evaluates assigned personnel; prepares and submits oral and/or written reports.

Advise City elected officials, department directors and other top executives to assist in resolving sensitive and complex financial issues including those of organization wide and long term significance. Involves: Respond to specific City administration requests for information and interpretations. Represent the City at various meetings and conferences, and otherwise interact with a wide range of officials, coworkers and the public to impartially investigate, report findings and participate in settling or rectifying complaints and allegations regarding fiscal transactions and documentation,

Direct unit administration. Involves: Prepare annual budget which includes conducting cost-benefit, statistical or other analyses to request funding of proposed program and capital improvements. Establish unit mission, goals and performance measures. Control expenditure of budgeted funds which includes recording and analyzing personnel, equipment, supplies and maintenance costs, and justifying deviations from forecasts in accordance with established City financial policies and procedures. Prepare and present technical, statistical and cost estimates and results analyses of unit activities for City administration, regulatory agencies and the public.; Oversee operation and updating of collection documentation and required department record keeping

such as payroll, employee files, purchase requisitions and other transactions.

Supervise assigned staff as an appointing officer. Involves: Schedule work to expedite flow and balance loads. Assign duties, and issue written and oral instructions. Check work for service effectiveness, quality and quantity acceptability, and policy and procedural conformance. Guide subordinates to overcome difficulties encountered, correct errors and rectify complaints. Appraise employee performance. Coach to motivate competency improvement and career advancement. Arrange for or conduct internal orientation, job training, and employee development activities. Enforce personnel rules and regulations, and conduct, courtesy, attendance, appearance and safety standards. Counsel subordinates to maintain harmony within unit and with other organizations, and resolve conflicts and grievances at the highest internal unit level. Interview and hire applicants. Adjust pay of, transfer, discipline and terminate employees. Change staffing levels and job designs.

Perform miscellaneous related general managerial and administrative duties as required. Involves: Substitute, if assigned, for coworkers as qualified during temporary absences by carrying out specifically delegated duties sufficient to sustain continuity of ordinary services, referring unusual general policy problems to next higher level City executive or official, and similarly substituting for own subordinates. Participate in or conduct special City administration studies, and serve on ad hoc interdepartmental committees dealing with Citywide policy and strategy issues when requested.

Knowledge, Skills, and Abilities

- *Comprehensive knowledge of governmental accounting and auditing principles and methods, and related federal, state and local laws, regulations, rules and ordinances including the Single Audit Act of 1984.*
- *Comprehensive knowledge of municipal operations and organization, and standard business and public fiscal administration policies and procedures.*
- *Good knowledge of supervisory techniques, and federal, state and local rules and regulations related to human resource management.*
- *Good knowledge of customer service or public relations practices.*
- *Ability to plan and conduct financial, performance and inventory audits in both manual and automated processing environments, to ensure their conformance to accepted standards, and to maintain confidentiality and objectivity of findings.*
- *Ability to interpret information in oral, written, mathematical and schedule forms dealing with complex abstract and concrete variables to identify, evaluate and solve practical management problems of considerable difficulty such as when discovering irregularities and deficiencies in practices, documents and controls, and developing corrective recommendations.*
- *Ability to establish and maintain effective working relationships with officials, department directors, City employees, regulatory agencies and the public.*
- *Ability to communicate clearly and concisely, orally and in writing, to prepare and present technically complex audit reports to elected officials, top executives and the public, to establish and maintain thorough and accurate related records.*
- *Ability to exercise delegated appointing officer authority firmly and impartially in supervising, training and evaluating assigned personnel.*
- *Skill in safe care and operation of personal computer or workstation and peripheral hardware, and generic productivity as well as specialized auditing and accounting software.*

Other Job Characteristics

- *None.*

Minimum Qualifications

Minimum Qualifications

Education Training and Experience: Equivalent to Graduation from an accredited college or University with a Bachelor's degree in Accounting, or in Finance, Business or Public Administration with a concentration of 30 semester hours in accounting, and plus six (6) years of increasingly responsible professional auditing and accounting experience that includes two (2) years each of performing such functions for experience with a government agency/entities or a public accounting firms; and including two years of auditor-in-charge or in a

~~comparable supervisory capacity~~ experience. A Masters degree in Accounting, Finance, Business or Public Administration or related field may be substituted for up to two years of the auditing and accounting experience.

Licenses and Certificates:

- *Certified Internal Auditor (CIA) or Certified Public Accountant (CPA) by time of appointment*

Special Requirements

- *Must be bondable.*
- *Work extended hours, including weekends and holidays as required.*

Knowledge, Abilities and Skills: Considerable knowledge of the principles methods and practices of accounting and auditing; considerable knowledge of business and public administration principles and organization; comprehensive knowledge of principles of government accounting and auditing of state and local governments; considerable knowledge of principles and applications of the Single Audit Act of 1984; considerable knowledge of the use and care of PCs and information systems; considerable knowledge of supervisory techniques;

Ability to plan and conduct financial and inventory audits in both manual and automated processing environments; ability to analyze data; ability to detect financial and inventory deficiencies and recommend corrective measures; ability to establish and maintain effective working relationships with officials, fellow employees and the general public; ability to prepare clear and concise audit reports, both oral and written; ability to supervise, train and evaluate assigned personnel; ability to maintain records and prepare reports.

Physical Requirements: Mobility within an office environment.

Licenses and Certificates: CPA or CIA license required.

Human Resources Director of Personnel
Officer Department Head

Mayor or Chief Administrative

Professional and Managerial Branch
Fiscal and Tax Group
Auditing Series

CITY INTERNAL AUDITOR

05/04 (JAS)

General Purpose

Under administrative direction, as a key executive, manage coordination of the City's internal audit function and serve as a financial management consultant to City administration.

Typical Duties

Plan, organize, implement, direct or personally conduct and control independent, objective appraisals of fiscal operations, controls, regulatory compliance and allied computer systems for effectiveness, accuracy and efficiency, and make recommendations. Involves: Review reports pertaining to monetary, and physical assets, including materials, equipment and building, as well as human resources to determine degree to which they are utilized. Examine transaction records of City departments to ensure documentation conforms with applicable City procedures and laws. Oversee or perform special studies as required, and analysis of data obtained to discover evidence and mechanics of deficiencies in controls, duplication of effort, extravagance, potential for misappropriation of funds, fraud or lack of compliance with established policies and procedures. Inspect notes receivable and payable, negotiable securities, and canceled checks. Verify journal and ledger entries of cash and check payments, purchases, expenses and trial balances. Examine and authenticate inventories. Report on scopes of audits, financial conditions, source and application of funds, and recommendations for financial operations improvements. Evaluate and identify opportunities for improvement of service delivery including administrative and control methods and systems, and internal relationships. Develop and propose new or improved internal control policies. Prepare and update internal auditing procedures manual. Establish audit program priorities and monitor progress. Assist external auditor.

Advise City elected officials, department directors and other top executives to assist in resolving sensitive and complex financial issues including those of organization wide and long term significance. Involves: Respond to specific City administration requests for information and interpretations. Represent the City at various meetings and conferences, and otherwise interact with a wide range of officials, coworkers and the public to impartially investigate, report findings and participate in settling or rectifying complaints and allegations regarding fiscal transactions and documentation.

Direct unit administration. -Involves: Prepare annual budget which includes conducting cost-benefit, statistical or other analyses to request funding of proposed program and capital improvements. Establish unit mission, goals and performance measures. Control expenditure of budgeted funds which includes recording and analyzing personnel, equipment, supplies and maintenance costs, and justifying deviations from forecasts in accordance with established City financial policies and procedures. Prepare and present technical, statistical and cost estimates and results analyses of unit activities for City administration, regulatory agencies and the public. Oversee operation and updating of collection documentation and required department record keeping such as payroll, employee files, purchase requisitions and other transactions.

Supervise assigned staff as an appointing officer. Involves: Schedule work to expedite flow and balance loads. Assign duties, and issue written and oral instructions. Check work for service effectiveness, quality and quantity acceptability, and policy and procedural conformance. Guide subordinates to overcome difficulties encountered, correct errors and rectify complaints. Appraise employee performance. Coach to motivate competency improvement and career advancement. Arrange for or conduct internal orientation, job training, and employee development activities. Enforce personnel rules and regulations, and conduct, courtesy, attendance, appearance and safety standards. Counsel subordinates to maintain harmony within unit and with other organizations, and resolve conflicts and grievances at the highest internal unit level. Interview and hire applicants. Adjust pay of, transfer, discipline and terminate employees. Change staffing levels and job designs.

Perform miscellaneous related general managerial and administrative duties as required. Involves: Substitute, if assigned, for coworkers as qualified during temporary absences by carrying out specifically delegated duties sufficient to sustain continuity of ordinary services, referring unusual general policy problems to next higher level City executive or official, and similarly substituting for own subordinates. Participate in or conduct special City administration studies, and serve on ad hoc interdepartmental committees dealing with Citywide policy and strategy issues when requested.

Knowledge, Skills, and Abilities

- Comprehensive knowledge of governmental accounting and auditing principles and methods, and related federal, state and local laws, regulations, rules and ordinances including the Single Audit Act of 1984.
- Comprehensive knowledge of municipal operations and organization, and standard business and public fiscal

administration policies and procedures.

- Good knowledge of supervisory techniques, and federal, state and local rules and regulations related to human resource management.
- Good knowledge of customer service or public relations practices.
- Ability to plan and conduct financial, performance and inventory audits in both manual and automated processing environments, to ensure their conformance to accepted standards, and to maintain confidentiality and objectivity of findings.
- Ability to interpret information in oral, written, mathematical and schedule forms dealing with complex abstract and concrete variables to identify, evaluate and solve practical management problems of considerable difficulty such as when discovering irregularities and deficiencies in practices, documents and controls, and developing corrective recommendations.
- Ability to establish and maintain effective working relationships with officials, department directors, City employees, regulatory agencies and the public.
- Ability to communicate clearly and concisely, orally and in writing, to prepare and present technically complex audit reports to elected officials, top executives and the public, to establish and maintain thorough and accurate related records.
- Ability to exercise delegated appointing officer authority firmly and impartially in supervising, training and evaluating assigned personnel.
- Skill in safe care and operation of personal computer or workstation and peripheral hardware, and generic productivity as well as specialized auditing and accounting software.

Other Job Characteristics

- None.

Minimum Qualifications

Education and Experience: Equivalent to an accredited Bachelor's degree in Accounting, or Finance, Business or Public Administration with a concentration of 30 semester hours in accounting, plus six (6) years increasingly responsible professional auditing and accounting experience that includes two (2) years each of performing such functions for government entities or public accounting firms and as auditor-in-charge or in a comparable supervisory capacity. A Masters degree in Accounting, Finance, Business or Public Administration or related field substitute for up to two years of auditing and accounting experience.

Licenses and Certificates:

- Certified Internal Auditor (CIA) or Certified Public Accountant (CPA) by time of appointment

Special Requirements:

- Must be bondable.
- Work extended hours, including weekends and holidays as required.

Human Resources Director

Mayor or Chief Administrative Officer